



3014 (02-09-04)

ANNUAL REPORT

OF

Name: STRATFORD MUNICIPAL WATER AND ELECTRIC UTILITY

Principal Office: 265 N THIRD AVE
P.O. BOX 12
STRATFORD, WI 54484-0012

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: STRATFORD MUNICIPAL WATER AND ELECTRIC UTILITY**Utility Address:** 265 N THIRD AVE
P.O. BOX 12
STRATFORD, WI 54484-0012**When was utility organized?** 10/21/1921**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS MARGARET BRUBAKER**Title:** VILLAGE CLERK**Office Address:**265 N THIRD AVE
P.O. BOX 12
STRATFORD, WI 54484-0012**Telephone:** (715) 687 - 4166**Fax Number:** (715) 687 - 4435**E-mail Address:**

Utility employee in charge of correspondence concerning this report:

Name: MRS ROSEANN JOHNSON**Title:** UTILITY CLERK**Office Address:**265 N 3RD AVE
P.O. BOX 12
STRATFORD, WI 54484-0012**Telephone:** (715) 687 - 4166**Fax Number:** (715) 687 - 4435**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR CLIFFORD A WIERNIK**Title:** PRINCIPAL**Office Address:** SCHUMAKER, ROMENESKO & ASSOCIATES, SC
401 FIFTH STREET
WAUSAU, WI 54403**Telephone:** (715) 842 - 3324**Fax Number:** (715) 842 - 8146**E-mail Address:** cliffw@sr-a.com

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: MR JERRY FRODL**Title:** SUPERINTENDENT**Office Address:**

265 N THIRD AVE

P.O. BOX 12

STRATFORD, WI 54484-0012

Telephone: (715) 687 - 4118**Fax Number:** (715) 687 - 4435**E-mail Address:**

Name of utility commission/committee: Stratford Water & Electric Utility Commission

Names of members of utility commission/committee:

MR BRAD GILBERTSON, CHAIRMAN

MR JIM GRIESBACH

MR PAUL PANKRATZ

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	831,086	853,530	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	558,533	647,641	2
Depreciation Expense (403)	52,841	42,108	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	43,573	42,989	5
Total Operating Expenses	654,947	732,738	
Net Operating Income	176,139	120,792	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	176,139	120,792	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	11,972	10,500	10
Miscellaneous Nonoperating Income (421)	1,425	664	11
Total Other Income	13,397	11,164	
Total Income	189,536	131,956	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	189,536	131,956	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	22,994	18,897	14
Amortization of Debt Discount and Expense (428)	2,224	1,479	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	9,917	8,458	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	35,135	28,834	
Net Income	154,401	103,122	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	959,909	856,787	20
Balance Transferred from Income (433)	154,401	103,122	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,114,310	959,909	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
WATER INVESTMENTS-CD'S AND MONEY MARKET	5,975	5
ELECTRICT INVESTMENTS-CD'S AND MONEY MARKET	5,997	6
Total (Acct. 419):	11,972	
Miscellaneous Nonoperating Income (421):		
MISCELLANEOUS SMALL ITEMS-WATER	8	7
SALES TAX DISCOUNT	89	8
MISCELLANEOUS SMALL ITEMS-ELECTRIC	1,328	9
Total (Acct. 421):	1,425	
Miscellaneous Amortization (425):		
NONE		10
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		11
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		12
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		13
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		14
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		15
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	209,266	621,820	0	0	831,086	1
Less: interdepartmental sales	163	915	0	0	1,078	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		(395)			(395)	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	209,103	621,300	0	0	830,403	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	37,646		37,646	1
Electric operating expenses	48,013		48,013	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	85,659	0	85,659	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,572,746	2,216,557	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	699,742	674,344	2
Net Utility Plant	1,873,004	1,542,213	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	5,900	5,900	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	5,900	5,900	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	137,309	71,122	7
Total Other Property and Investments	143,209	77,022	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	75,166	49,811	8
Temporary Cash Investments (132)	164,291	75,563	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	71,418	79,563	11
Other Accounts Receivable (143)	14,810	16,904	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	101,266	112,849	14
Materials and Supplies (150)	2,910	2,910	15
Prepayments (165)	1,402	1,402	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	431,263	339,002	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	23,399	5,518	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	23,399	5,518	
Total Assets and Other Debits	2,470,875	1,963,755	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	68,251	40,759	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,114,310	959,909	23
Total Proprietary Capital	1,182,561	1,000,668	
LONG-TERM DEBT			
Bonds (221)	740,000	310,000	24
Advances from Municipality (223)	50,068	153,179	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	790,068	463,179	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,345	8,399	28
Payables to Municipality (233)	14,190	15,467	29
Customer Deposits (235)			30
Taxes Accrued (236)	35,559	35,550	31
Interest Accrued (237)	12,206	6,247	32
Other Current and Accrued Liabilities (238)	1,139	1,077	33
Total Current and Accrued Liabilities	64,439	66,740	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	433,807	433,168	41
Total Liabilities and Other Credits	2,470,875	1,963,755	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,474,704	0	0	1,098,042	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,474,704	0	0	1,098,042	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	253,780	0	0	445,962	10
Total Accumulated Provision	253,780	0	0	445,962	
Net Utility Plant	1,220,924	0	0	652,080	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	225,901	448,443			674,344	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,465	28,376			52,841	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,071				1,071	6
Accruals charged other						7
accounts (specify):						8
Transportation	2,950	9,021			11,971	9
Salvage	404	991			1,395	10
Other credits (specify):						11
					0	12
Total credits	28,890	38,388	0	0	67,278	13
Debits during year						14
Book cost of plant retired	1,011	22,869			23,880	15
Cost of removal		18,000			18,000	16
Other debits (specify):						17
					0	18
Total debits	1,011	40,869	0	0	41,880	19
Balance End of Year	253,780	445,962	0	0	699,742	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
26.7 acres of land	5,900			5,900	2
Total Nonutility Property (121)	5,900	0	0	5,900	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	5,900	0	0	5,900	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	2,910	2,910
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	2,910	2,910

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 revenue bonds	745	428	19,360	1
Revenue bonds	1,479	428	4,039	2
Total			23,399	
Unamortized premium on debt (251)				
NONE	0	428	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	40,759	1
Changes during year (explain):		
Water utility assets constructed by the Village	27,492	2
Balance end of year	68,251	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Revenue bonds	09/01/1992	09/01/2008	6.30%	290,000	1
Electric system revenue bonds	09/01/1998	09/01/2008	4.37%	450,000	2
Total Bonds (Account 221):				740,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Water construction loan	01/15/1997	08/15/2002	5.57%	50,068	1
Total for Account 223				50,068	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	35,550	1
Accruals:		
Charged water department expense	26,100	2
Charged electric department expense	17,472	3
Charged sewer department expense	402	4
Other (explain):		
NONE		5
Total Accruals and other credits	43,974	
Taxes paid during year:		
County, state and local taxes	35,550	6
Social Security taxes	6,993	7
PSC Remainder Assessment	1,141	8
Other (explain):		
Gross receipts tax	281	9
Total payments and other debits	43,965	
Balance end of year	35,559	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Revenue bonds	6,247	17,786	18,270	5,763	1
1998 revenue bonds		5,208	(1,235)	6,443	2
Subtotal	6,247	22,994	17,035	12,206	
Advances from Municipality (223)					
Construction loan	0	9,917	9,917	0	3
Subtotal	0	9,917	9,917	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	6,247	32,911	26,952	12,206	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	315,422	117,746	0	0	0	433,168	1
Add credits during year:							
For Services		639				639	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	315,422	118,385	0	0	0	433,807	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
Water revenue bond fund	32,412	3
Water revenue bond reserve	37,500	4
Electric revenue bond fund	22,397	5
Electric revenue bond reserve	45,000	6
Total (Acct. 125):	137,309	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,586	8
Electric	59,832	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	71,418	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	14,190	12
Merchandising, jobbing and contract work		13
Other (specify):		
Interest	620	14
Total (Acct. 143):	14,810	
Receivables from Municipality (145):		
Payroll	15,473	15
Public fire protection	77,258	16
Sewer-joint meter costs	8,535	17
Total (Acct. 145):	101,266	
Prepayments (165):		
Insurance	1,402	18
Total (Acct. 165):	1,402	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):	0	
Payables to Municipality (233):		
Sewer billings	14,190	21
Total (Acct. 233):	14,190	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,457,639	908,852	0	0	2,366,491	1
Materials and Supplies	2,910	0	0	0	2,910	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	239,840	447,202	0	0	687,042	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	315,422	118,065	0	0	433,487	6
Other (specify):					0	7
Average Net Rate Base	905,287	343,585	0	0	1,248,872	
Net Operating Income	75,633	100,506	0	0	176,139	8
Net Operating Income as a percent of						
Average Net Rate Base	8.35%	29.25%	N/A	N/A	14.10%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	54,505	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,037,109	3
Other (Specify):		4
Total Average Proprietary Capital	1,091,614	
Net Income		
Net Income	154,401	5
Percent Return on Proprietary Capital	14.14%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

New Electric Utility revenue bonds, related to electric distribution system upgrade.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

Initial year of revenue bonds; no interest payments made yet; accrued interest received upon issuance shown as negative interest payment

Identification and Ownership (Page iv)

June 15, 1999

Mrs. Margaret Brubaker, Village Clerk
Stratford Municipal Water & Electric
265 North Third Avenue
P.O. Box 12
Stratford, WI 54484-0012

1998 Analytical Review DWCCA-5760-PJL

Dear Mrs. Brubaker:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\1998 analytical review letters\june 15 1999 letters L.doc

cc: Mr. Brad Gilbertson, Chairman

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	206,604	1
Total Sales of Water	206,604	
Other Operating Revenues		
Forfeited Discounts (470)	401	2
Miscellaneous Service Revenues (471)	600	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,661	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,662	
Total Operating Revenues	209,266	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	5,758	8
Pumping Expenses (620-625)	13,931	9
Water Treatment Expenses (630-635)	9,288	10
Transmission and Distribution Expenses (640-655)	16,484	11
Customer Accounts Expenses (901-904)	2,765	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	34,842	14
Total Operation and Maintenance Expenses	83,068	
Other Operating Expenses		
Depreciation Expense (403)	24,465	15
Amortization Expense (404-407)		16
Taxes (408)	26,100	17
Total Other Operating Expenses	50,565	
Total Operating Expenses	133,633	
NET OPERATING INCOME	75,633	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	3	22	126	1
Commercial	6	310	1,787	2
Industrial				3
Total Unmetered Sales to General Customers (460)	9	332	1,913	
Metered Sales to General Customers (461)				
Residential	426	19,193	84,445	4
Commercial	79	8,709	29,067	5
Industrial	7	1,652	5,442	6
Total Metered Sales to General Customers (461)	512	29,554	118,954	
Private Fire Protection Service (462)	2		1,796	7
Public Fire Protection Service (463)	1		77,258	8
Other Sales to Public Authorities (464)	2	1,712	6,520	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	33	163	12
Total Sales of Water	527	31,631	206,604	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	77,258	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	77,258	
Forfeited Discounts (470):		
Customer late payment charges	401	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	401	
Miscellaneous Service Revenues (471):		
Shop rent from Village	600	7
Total Miscellaneous Service Revenues (471)	600	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,636	10
Other (specify):		
Miscellaneous	25	11
Total Other Water Revenues (474)	1,661	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	5,501	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	304	3
Maintenance of Water Source Plant (605)	(47)	4
Total Source of Supply Expenses	5,758	
PUMPING EXPENSES		
Operation Labor (620)	5,501	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	4,798	7
Operation Supplies and Expenses (623)	303	8
Maintenance of Pumping Plant (625)	3,329	9
Total Pumping Expenses	13,931	
WATER TREATMENT EXPENSES		
Operation Labor (630)	5,501	10
Chemicals (631)	3,777	11
Operation Supplies and Expenses (632)	10	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	9,288	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	5,501	14
Operation Supplies and Expenses (641)	2,223	15
Maintenance of Distribution Reservoirs and Standpipes (650)	115	16
Maintenance of Mains (651)	5,093	17
Maintenance of Services (652)	1,194	18
Maintenance of Meters (653)	856	19
Maintenance of Hydrants (654)	1,502	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	16,484	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,025	22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)	740	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	2,765	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	13,615	27
Office Supplies and Expenses (921)	1,891	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,832	30
Property Insurance (924)	580	31
Injuries and Damages (925)	2,040	32
Employee Pensions and Benefits (926)	9,040	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	359	35
Transportation Expenses (933)	5,485	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	34,842	
Total Operation and Maintenance Expenses	83,068	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		23,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1/2 of meter related tax equivalent	401	2
Net property tax equivalent		22,599	
Social Security	Percentage of wages	3,238	3
PSC Remainder Assessment	Percentage of revenues	263	4
Other (specify): NONE			5
Total tax expense		26,100	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.201769				3
County tax rate	mills		6.250466				4
Local tax rate	mills		5.238844				5
School tax rate	mills		10.333368				6
Voc. school tax rate	mills		1.823351				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.847798				10
Less: state credit	mills		1.908584				11
Net tax rate	mills		21.939214				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.238844				14
Combined School Tax Rate	mills		12.156719				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.395563				17
Total Tax Rate	mills		23.847798				18
Ratio of Local and School Tax to Total	dec.		0.729441				19
Total tax net of state credit	mills		21.939214				20
Net Local and School Tax Rate	mills		16.003363				21
Utility Plant, Jan. 1	\$	1,440,574	1,440,574				22
Materials & Supplies	\$	2,910	2,910				23
Subtotal	\$	1,443,484	1,443,484				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,443,484	1,443,484				26
Assessment Ratio	dec.		0.992875				27
Assessed Value	\$	1,433,199	1,433,199				28
Net Local & School Rate	mills		16.003363				29
Tax Equiv. Computed for Current Year	\$	22,936	22,936				30
Tax Equivalent per 1994 PSC Report	\$	23,000					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	23,000					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	115,610		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	115,610	0	
PUMPING PLANT			
Land and Land Rights (320)	1,699		12
Structures and Improvements (321)	141,104		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	41,221		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	607		20
Total Pumping Plant	184,631	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	23,092		23
Total Water Treatment Plant	23,092	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,794		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			115,610	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	115,610	
PUMPING PLANT				
Land and Land Rights (320)			1,699	12
Structures and Improvements (321)			141,104	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			41,221	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			607	20
Total Pumping Plant	0	0	184,631	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			23,092	23
Total Water Treatment Plant	0	0	23,092	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,794	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	107,170		26
Transmission and Distribution Mains (343)	720,309	18,992	27
Fire Mains (344)	0		28
Services (345)	78,057	4,000	29
Meters (346)	50,521	7,031	30
Hydrants (348)	76,823	4,500	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,034,674	34,523	
GENERAL PLANT			
Land and Land Rights (389)	12,500		33
Structures and Improvements (390)	15,956		34
Office Furniture and Equipment (391)	738	125	35
Computer Equipment (391.1)	2,884		36
Transportation Equipment (392)	19,418	493	37
Stores Equipment (393)	1,991		38
Tools, Shop and Garage Equipment (394)	18,701		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	7,865		41
Communication Equipment (397)	1,824		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	690		44
Other Tangible Property (399)	0		45
Total General Plant	82,567	618	
Total utility plant in service directly assignable	1,440,574	35,141	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,440,574	35,141	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			107,170 26
Transmission and Distribution Mains (343)			739,301 27
Fire Mains (344)			0 28
Services (345)			82,057 29
Meters (346)	1,011		56,541 30
Hydrants (348)			81,323 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,011	0	1,068,186
GENERAL PLANT			
Land and Land Rights (389)			12,500 33
Structures and Improvements (390)			15,956 34
Office Furniture and Equipment (391)			863 35
Computer Equipment (391.1)			2,884 36
Transportation Equipment (392)			19,911 37
Stores Equipment (393)			1,991 38
Tools, Shop and Garage Equipment (394)			18,701 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			7,865 41
Communication Equipment (397)			1,824 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			690 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	83,185
Total utility plant in service directly assignable	1,011	0	1,474,704
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,011	0	1,474,704

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,663	2,663	1
February			2,479	2,479	2
March			2,640	2,640	3
April			2,550	2,550	4
May			3,177	3,177	5
June			2,767	2,767	6
July			3,174	3,174	7
August			2,953	2,953	8
September			2,706	2,706	9
October			2,869	2,869	10
November			2,659	2,659	11
December			2,949	2,949	12
Total for year	0	0	33,586	33,586	
Less: Measured or estimated water used in main flushing and water treatment during year				522	13
Less: Other utility use				498	14
Other utility use explanation:					15
Ice rink, fires, main leaks, winter running water					
Water pumped into distribution system				32,566	16
Less: Water sold				31,631	17
Losses and unaccounted for				935	18
Percent unaccounted for to the nearest whole percent (%)				3%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				220	21
Date of maximum: 5/6/1998					22
Cause of maximum:					23
flushing hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				45	24
Date of minimum: 4/3/1998					25
Total KWH used for pumping for the year				56,112	26
If water is purchased: Vendor Name: n/a					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
115 S 3RD AVENUE	#4	77	12	99,360	Yes	1
602 N 3RD AVENUE	#5	73	10	151,200	Yes	2
214 S 3RD AVENUE	#6	42	12	141,120	Yes	3
301B S WEBER AVENUE	#7	40	8	67,680	Yes	4
399 S WEBER AVENUE	#8	50	12	72,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#4	#5	#6	1
Location	115 S 3RD AVE	602 N 3RD AVENUE	214 S 3RD AVENUE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GRUNDFOS	GRUNDFOS	GRUNDFOS	5
Year Installed	1990	1990	1990	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	71	105	111	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	FRANKLIN	10
Year Installed	1990	1990	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	8	8	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7	#8		14
Location	301B S WEBER AVENUE	399 S WEBER AVENUE		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	GRUNDFOS	GRUNDFOS		18
Year Installed	1990	1997		19
Type	SUBMERSIBLE	SUBMERSIBLE		20
Actual Capacity (gpm)	80	50		21
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN		23
Year Installed	1990	1997		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	8	5		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4 5
Year constructed	1920	1971	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	144	144	9 10
Total capacity in gallons	40,000	150,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	23 24
Is water fluoridated (yes, no)?	N	N	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	400	0	0	0	400
M	D	6.000	41,196	190	0	0	41,386
M	D	8.000	16,473	470	0	0	16,943
M	D	10.000	6,325	0	0	0	6,325
Total Within Municipality			64,394	660	0	0	65,054
Total Utility			64,394	660	0	0	65,054

1
2
3
4

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	231	0	0	0	231		1
M	0.750	49	0	0	0	49		2
M	1.000	211	2	0	0	213	41	3
P	2.000	2	0	0	0	2		4
M	2.000	3	1	0	0	4		5
Total Utility		496	3	0	0	499	41	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	619	66	18	0	667	120	1
1.000	24	0	1	0	23	6	2
1.250	0	0	0	0	0	0	3
1.500	6	0	0	0	6	0	4
2.000	7	2	0	0	9	0	5
3.000	3	0	0	0	3	0	6
4.000	1	0	0	0	1	0	7
Total:	660	68	19	0	709	126	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	433	57	5	7	0	165	667	1
1.000	2	12	2	3	0	4	23	2
1.250	0	0	0	0	0	0	0	3
1.500	0	3	0	1	0	2	6	4
2.000	0	2	2	3	1	1	9	5
3.000	0	0	0	0	3	0	3	6
4.000	0	0	0	0	1	0	1	7
Total:	435	74	9	14	5	172	709	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1				1	1
Within Municipality	92	3			95	2
Total Fire Hydrants	93	3	0	0	96	
Flushing Hydrants						
	2	1			3	3
Total Flushing Hydrants	2	1	0	0	3	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	97
Number of distribution system valves end of year:	141
Number of distribution valves operated during year:	75

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

605-well repair in 1997

Water Mains (Page W-15)

Additions paid for by Village

Water Services (Page W-16)

Additions paid for by Village

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	617,436	1
Total Sales of Electricity	617,436	
Other Operating Revenues		
Forfeited Discounts (450)	1,994	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	2,390	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	0	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	4,384	
Total Operating Revenues	621,820	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	370,869	9
Transmission Expenses (550-553)	1,276	10
Distribution Expenses (560-576)	39,320	11
Customer Accounts Expenses (901-904)	2,497	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	61,503	14
Total Operation and Maintenance Expenses	475,465	
Other Expenses		
Depreciation Expense (403)	28,376	15
Amortization Expense (404-407)		16
Taxes (408)	17,473	17
Total Other Expenses	45,849	
Total Operating Expenses	521,314	
NET OPERATING INCOME	100,506	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	1,994	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	1,994	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Garage rent	600	5
Telephone pole rental	474	6
Cable TV rental	1,316	7
Total Rent from Electric Property (454)	2,390	
Interdepartmental Rents (455):		
NONE		8
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		9
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		10
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	370,869	15
Other Expenses (546)		16
Total Other Power Supply Expenses	370,869	
Total Power Production Expenses	370,869	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	75	17
Operation Supplies and Expenses (551)	1,201	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>1,276</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	27,752	20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	197	27
Maintenance of Lines (572)	4,620	28
Maintenance of Line Transformers (573)	2,005	29
Maintenance of Street Lighting and Signal Systems (574)	2,883	30
Maintenance of Meters (575)	1,863	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	<u>39,320</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,162	33
Accounting and Collecting Labor (902)		34
Supplies and Expenses (903)	730	35
Uncollectible Accounts (904)	(395)	36
Total Customer Accounts Expenses	<u>2,497</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	18,023	38
Office Supplies and Expenses (921)	2,139	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	13,126	41
Property Insurance (924)	36	42
Injuries and Damages (925)	1,372	43
Employee Pensions and Benefits (926)	9,203	44
Regulatory Commission Expenses (928)	1,538	45
Miscellaneous General Expenses (930)	1,609	46
Transportation Expenses (933)	14,457	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	61,503	
Total Operation and Maintenance Expenses	475,465	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		12,550	1
Social Security	Percentage of wages	3,763	2
Wisconsin Gross Receipts Tax		281	3
PSC Remainder Assessment	Percentage of revenues	879	4
Other (specify): NONE			5
Total tax expense		17,473	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.201747				3
County tax rate	mills		6.250466				4
Local tax rate	mills		5.238844				5
School tax rate	mills		10.333368				6
Voc. school tax rate	mills		1.823351				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.847776				10
Less: state credit	mills		1.908584				11
Net tax rate	mills		21.939192				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.238844				14
Combined School Tax Rate	mills		12.156719				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.395563				17
Total Tax Rate	mills		23.847776				18
Ratio of Local and School Tax to Total	dec.		0.729442				19
Total tax net of state credit	mills		21.939192				20
Net Local and School Tax Rate	mills		16.003362				21
Utility Plant, Jan. 1	\$	775,982	775,982				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	775,982	775,982				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	775,982	775,982				26
Assessment Ratio	dec.		0.992875				27
Assessed Value	\$	770,453	770,453				28
Net Local & School Rate	mills		16.003362				29
Tax Equiv. Computed for Current Year	\$	12,330	12,330				30
Tax Equivalent per 1994 PSC Report	\$	12,550					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	12,550					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	627		34
Structures and Improvements (361)	0		35
Station Equipment (362)	93,555		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	22,977	58,906	38
Overhead Conductors and Devices (365)	167,063	40,839	39
Underground Conduit (366)	31,421	1,530	40
Underground Conductors and Devices (367)	53,550	99,302	41
Line Transformers (368)	98,628	179,644	42
Services (369)	1,812	11,708	43
Meters (370)	34,107	4,015	44
Installations on Customers' Premises (371)	68		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	74,365	4,164	47
Total Distribution Plant	578,173	400,108	
GENERAL PLANT			
Land and Land Rights (389)	12,750		48
Structures and Improvements (390)	46,980		49
Office Furniture and Equipment (391)	1,608	125	50
Computer Equipment (391.1)	4,014		51
Transportation Equipment (392)	59,894	493	52
Stores Equipment (393)	206		53
Tools, Shop and Garage Equipment (394)	11,503	523	54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	1,059		56
Communication Equipment (397)	1,431		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			627 34
Structures and Improvements (361)			0 35
Station Equipment (362)			93,555 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,218		80,665 38
Overhead Conductors and Devices (365)	1,218		206,684 39
Underground Conduit (366)			32,951 40
Underground Conductors and Devices (367)			152,852 41
Line Transformers (368)	18,839		259,433 42
Services (369)	812		12,708 43
Meters (370)	782		37,340 44
Installations on Customers' Premises (371)			68 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			78,529 47
Total Distribution Plant	22,869	0	955,412
GENERAL PLANT			
Land and Land Rights (389)			12,750 48
Structures and Improvements (390)			46,980 49
Office Furniture and Equipment (391)			1,733 50
Computer Equipment (391.1)			4,014 51
Transportation Equipment (392)			60,387 52
Stores Equipment (393)			206 53
Tools, Shop and Garage Equipment (394)			12,026 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			1,059 56
Communication Equipment (397)			1,431 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	2,044		58
Other Tangible Property (399)	0		59
Total General Plant	141,489	1,141	
Total utility plant in service directly assignable	719,662	401,249	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 719,662	 401,249	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			2,044 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	142,630
Total utility plant in service directly assignable	22,869	0	1,098,042
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	22,869	0	1,098,042

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	-1.75	15.50	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)	3.00	3.75	3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	2,445	Wednesday	01/14/1998	09:00	1,136
February	02	2,293	Wednesday	02/04/1998	11:00	1,069
March	03	2,274	Monday	03/09/1998	09:00	1,008
April	04	2,123	Wednesday	03/25/1998	10:00	925
May	05	2,235	Monday	05/18/1998	14:00	1,019
June	06	2,310	Wednesday	06/17/1998	12:00	1,053
July	07	2,560	Monday	07/13/1998	14:00	1,043
August	08	2,388	Monday	08/17/1998	12:00	1,030
September	09	2,454	Monday	09/14/1998	12:00	947
October	10	2,204	Tuesday	10/27/1998	09:00	976
November	11	2,311	Friday	11/20/1998	12:00	965
December	12	2,540	Tuesday	12/22/1998	09:00	1,230
Total		28,137				12,401

System Name STRATFORD ELECTRIC UTILITY

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC SERVICE

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		12,401	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		12,401	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		11,129	18
Sales For Resale		0	19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		25	22
Total Used by Company		25	23
Total Sold and Used		11,154	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		1,247	27
Total Energy Losses		1,247	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		10.0556%	29
Total Disposition of Energy		12,401	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
Residential	RG-1	631	4,766	1
Total Sales for Residential Sales		631	4,766	
Commercial & Industrial				
Small power	CP-1	10	2,179	2
Large power	CP-2	2	792	3
Single and three phase	GS-1	108	3,196	4
Total Sales for Commercial & Industrial		120	6,167	
Public Street & Highway Lighting				
Athletic field lighting	MG-2	2	14	5
Street and area lighting	MS-1	1	182	6
Total Sales for Public Street & Highway Lighting		3	196	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		754	11,129	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		273,485	1,303	274,788	1
0	0	273,485	1,303	274,788	
9,059		105,697	425	106,122	2
5,022		42,540	341	42,881	3
		171,578	1,063	172,641	4
14,081	0	319,815	1,829	321,644	
		872	3	875	5
		20,146	(17)	20,129	6
0	0	21,018	(14)	21,004	
				0	7
0	0	0	0	0	
14,081	0	614,318	3,118	617,436	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		WIS PUBLIC SERVICE				1
Point of Delivery		E NORTH STREET				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		24.9Kv				4
Point of Metering		E NORTH STREET				5
Total of 12 Monthly Maximum Demands -- kW		28,137				6
Average load factor		60.3797%				7
Total Cost of Purchased Power		370,870				8
Average cost per kWh		0.0299				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	437	699			12
	February	458	611			13
	March	461	547			14
	April	421	504			15
	May	465	554			16
	June	497	556			17
	July	515	528			18
	August	473	558			19
	September	441	506			20
	October	460	516			21
	November	413	552			22
	December	497	733			23
	Total kWh (000)	5,538	6,864			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars	Utility Designation				
(a)	(b)	(c)	(d)	(e)	(f)

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	829	335	8,112	1
Acquired during year	35	73	5,224	2
Total	864	408	13,336	3
Retired during year	19	0		4
Sales, transfers or adjustments increase (decrease)	(7)	(76)	(1,550)	5
Number end of year	838	332	11,786	6
Number end of year accounted for as follows:				7
In customers' use	800	294	8,608	8
In utility's use	9	14	2,338	9
Inactive transformers on system				10
Locked meters on customers' premises	0			11
In stock	29	24	840	12
Total end of year	838	332	11,786	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	5	2,380	1
Sodium Vapor	150	61	42,415	2
Sodium Vapor	250	64	84,770	3
Sodium Vapor	400	17	33,711	4
Total		147	163,276	
Ornamental				
NONE				5
Total		0	0	
Other				
Other	67	16	100	6
Other	116	48	500	7
Other	165	12	19,019	8
Sodium Vapor	150	3	2,086	9
Total		79	21,705	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

560-additional labor cost due to operational activities increased during system upgrade.

Electric Utility Plant in Service (Page E-06)

Accts 364,365,367,368,369 - The major additions to these accounts are costs related to upgrading the system voltage with the proceeds of the revenue bond borrowing. Removal of plant was made for the estimated retirement costs of the assets retired.
